JMAR Journal of Management Accounting Research

Volume Six Fall 1994

Contents

ECONOMIC EFFECTS OF PRODUCTION CHANGES: ACCOUNTING IMPLICATIONS
NICHOLAS DOPUCH AND MAHENDRA GUPTA 1

THE ACCOUNTABILITY DEMAND FOR INFORMATION
JOHN H. EVANS III, VICKY B. HEIMAN-HOFFMAN, AND STEPHEN E. RAU 24

MARKETING, COST MANAGEMENT AND MANAGEMENT ACCOUNTING
GEORGE FOSTER AND MAHENDRA GUPTA 43

INTRA-FIRM PRICING: EXPERIMENTAL EVALUATION OF ALTERNATIVE MECHANISMS
DIPANKAR GHOSH 78

THE IMPACT OF CONTROL POLICIES ON THE PROCESS AND OUTCOMES OF NEGOTIATED TRANSFER PRICING
PENELOPE SUE GREENBERG, RALPH H. GREENBERG, AND SAKTHI MAHENTHIRAN 93

DISTORTED MEDICARE REIMBURSEMENTS: THE EFFECT OF COST ACCOUNTING CHOICES
YUHCHANG HWANG AND ALISON KIRBY 128

BUDGETS AS A CREDIBLE THREAT: AN EXPERIMENTAL STUDY OF CHEAP TALK AND FORWARD INDUCTION
STEVEN J. KACHELMEIER, J. REED SMITH, AND WILLIAM F. YANCEY 144

MANAGING INNOVATION COSTS: A STUDY OF COST CONSCIOUS BEHAVIOR BY R&D PROFESSIONALS
MICHAEL D. SHIELDS AND S. MARK YOUNG 175

EDITORIAL POLICY 197

POLICY ON REPRODUCTIONS 197

INFORMATION FOR AUTHORS 198

Management Accounting Section of the American Accounting Association